



Trustees' Financial Summary

FY2015-16

Submit ID: 0592-86610973

32 Missoula County

0592 DeSmet Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Robbi Ludemann **Phone #:** (406) 549-4994

(Signature)

(Date)

Chair, Board of Trustees: Paul Hanson

(Signature)

(Date)

County Superintendant Erin Lipkind

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
192	Contribution and Donations	LOCAL		
214	Medicaid	STATE		State
216	Medicaid	STATE		State
313	Title 1, Part A, Improving Basic Programs	FEDERAL	032 0592 3113	84.010A
315	Title I, Part A, Improving Basic Programs	FEDERAL	032 0592 3113	84.010A
316	Title I, Part A, Improving Basic Programs	FEDERAL	032 0592 3113	84.010A
361	Significant Needs Students (HB2)	STATE		
367	State OTO FullTime Kindergarten Startup	STATE		state
372	Quality Schools Facility Grant	STATE		NA
410	R.E.A.P. Small Rural Schools	FEDERAL		
411	R.E.A.P Small Rural School	FEDERAL		
456	IDEA Part B (Trans from Coop)	FEDERAL		84.027A

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	128,178.61	22,450.11		42,258.60
02	Taxes Receivable - Real and Personal (120-149)	44,825.78	5,851.36		
03	Taxes Receivable - Protested (150-159)	3,239.28	192.48		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	176,243.67	28,493.95		42,258.60
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)	19,781.85			
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	48,155.06	6,043.84		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	147,870.46	22,450.11		42,258.60
52	TOTAL FUND BALANCE/EQUITY	147,870.46	22,450.11		42,258.60
53	TOTAL LIABILITIES AND FUND BALANCE	196,025.52	28,493.95		42,258.60

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,585.33	29,474.58	126,329.19	
02	Taxes Receivable - Real and Personal (120-149)	202.65			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	9,787.98	29,474.58	126,329.19	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)			2,862.18	
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	202.65			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	9,585.33	29,474.58	129,191.37	
52	TOTAL FUND BALANCE/EQUITY	9,585.33	29,474.58	129,191.37	
53	TOTAL LIABILITIES AND FUND BALANCE	9,787.98	29,474.58	129,191.37	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			9,975.99	(133.70)
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			9,975.99	(133.70)
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			9,975.99	(133.70)
52	TOTAL FUND BALANCE/EQUITY			9,975.99	(133.70)
53	TOTAL LIABILITIES AND FUND BALANCE			9,975.99	(133.70)

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	109,287.97	13,577.03		47,523.13
02	Taxes Receivable - Real and Personal (120-149)	2,533.88			7,570.90
03	Taxes Receivable - Protested (150-159)	250.17			0.01
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	112,072.02	13,577.03		55,094.04
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				35,408.75
35	TOTAL LIABILITIES				35,408.75
DEFERRED INFLOWS					
36	Deferred Inflows (680)	2,784.05			7,570.91
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	109,287.97	13,577.03		12,114.38
52	TOTAL FUND BALANCE/EQUITY	109,287.97	13,577.03		12,114.38
53	TOTAL LIABILITIES AND FUND BALANCE	112,072.02	13,577.03		55,094.04

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	19,741.31	60,879.49		
02	Taxes Receivable - Real and Personal (120-149)		4,779.97		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	19,741.31	65,659.46		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)		37.90		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		4,779.97		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	19,741.31	60,917.39		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	19,741.31	60,917.39		
53	TOTAL LIABILITIES AND FUND BALANCE	19,741.31	65,697.36		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			14,772.89	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			14,772.89	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			14,772.89	
52	TOTAL FUND BALANCE/EQUITY			14,772.89	
53	TOTAL LIABILITIES AND FUND BALANCE			14,772.89	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	38,195.67	64,205.22		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	38,195.67	64,205.22		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	38,195.67	64,205.22		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	38,195.67	64,205.22		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	38,195.67	64,205.22		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	0.00	83,744.29
	1111 District Levy - Real Property	376,696.66	306,545.63
	1112 District Levy - Personal Property	3,509.97	17,323.51
	1113 District Levy - Heavy Motor Vehicles	552.83	654.53
	1114 District Levy - Pers Prop/Mobile Homes	1,515.04	1,897.66
	1190 Penalties and Interest on Taxes	2,399.35	1,692.07
	1510 Interest Earnings	655.00	1,433.57
	1900 Other Revenue from Local Sources	1,600.50	0.00
	3110 Direct State Aid	373,743.85	369,164.91
	3111 Quality Educator	41,933.97	40,469.00
	3112 At Risk Student	9,610.61	9,127.90
	3113 Indian Education For All	2,611.20	2,484.72
	3114 American Indian Achievement Gap	3,400.00	3,485.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	40,725.42	37,700.03
	3116 Data For Achievement	1,920.00	2,380.00
	3118 Natural Resource Development	2,663.36	4,144.47
	3120 State Guaranteed Tax Base Aid	46,840.80	27,522.00
	3444 State School Block Grant	100,524.86	100,524.86
	3446 SB96 Block Grant Reimbursement	19,441.70	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,030,345.12	1,010,294.15

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	402,929.05	323,521.15
			2XX Personal Services - Employee Benefits	40,090.89	36,330.99
			3XX Purchased Professional and Technical Services	3,600.00	3,356.32
			4XX Purchased Property Services	1,002.75	0.00
			5XX Other Purchased Services	1,620.00	2,654.49
			6XX Supplies and Materials	44,881.35	37,539.39
			810 Dues and Fees	0.00	1,551.96
			8XX Other Expenditures	188.00	0.00
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	24,771.08	24,365.18
			2XX Personal Services - Employee Benefits	114.11	85.66
			5XX Other Purchased Services	0.00	75.00
			6XX Supplies and Materials	897.78	717.83

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		222X Educational Media Services			
			1XX Personal Services - Salaries	20,920.56	14,872.02
			2XX Personal Services - Employee Benefits	99.15	82.57
			6XX Supplies and Materials	2,111.95	812.17
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	23,973.24	24,707.24
			2XX Personal Services - Employee Benefits	112.07	136.33
			3XX Purchased Professional and Technical Services	9,784.78	24,107.39
			5XX Other Purchased Services	5,579.63	9,495.67
			6XX Supplies and Materials	1,991.44	3,644.97
			810 Dues and Fees	2,699.58	2,781.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	64,575.00	86,706.30
			2XX Personal Services - Employee Benefits	19,048.98	3,658.13
			5XX Other Purchased Services	703.65	3,085.70
			6XX Supplies and Materials	1,496.09	196.79
			810 Dues and Fees	850.00	425.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	42,999.96	42,999.96
			2XX Personal Services - Employee Benefits	203.78	238.57
			3XX Purchased Professional and Technical Services	30,065.16	9,490.02
			5XX Other Purchased Services	2,390.71	1,120.00
			6XX Supplies and Materials	1,756.04	1,992.89
			810 Dues and Fees	2,700.00	1,900.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	25,537.00	27,734.00
			2XX Personal Services - Employee Benefits	1,306.60	1,895.93
			4XX Purchased Property Services	34,525.18	32,864.17
			5XX Other Purchased Services	20,737.00	11,179.00
			6XX Supplies and Materials	5,381.01	8,539.77
		27XX Student Transportation Services			
			5XX Other Purchased Services	3,055.77	4,766.38
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	97,097.14	195,079.37
			2XX Personal Services - Employee Benefits	346.35	7,557.92
			3XX Purchased Professional and Technical Services	1,361.75	19,923.14
			5XX Other Purchased Services	1,420.07	3,823.94
			6XX Supplies and Materials	1,002.82	5,312.84
			810 Dues and Fees	751.20	0.00
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	102.90	1,589.34



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	4,146.34	17,793.37
	365		Indian Education for All - OTO & Ongoing		
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services	920.89	0.00
	710		School Sponsored Extracurricular Activities		
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	0.00	1,000.00
			2XX Personal Services - Employee Benefits	0.00	5.78
			5XX Other Purchased Services	0.00	271.20
			6XX Supplies and Materials	476.25	97.53
			810 Dues and Fees	167.00	0.00
	720		School Sponsored Athletics		
		27XX	Student Transportation Services		
			5XX Other Purchased Services	358.32	4,374.16
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	800.00	4,000.00
			2XX Personal Services - Employee Benefits	4.38	22.39
			3XX Purchased Professional and Technical Services	0.00	155.00
			6XX Supplies and Materials	84.98	149.79
			810 Dues and Fees	330.00	600.00
	910		Food Services		
		31XX	Food Services		
			1XX Personal Services - Salaries	1,075.75	1,227.56
			2XX Personal Services - Employee Benefits	5.89	31.93
			5XX Other Purchased Services	1,042.72	498.75
			6XX Supplies and Materials	37,232.16	9,323.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				993,426.25	1,022,467.18



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					177,570.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,010,294.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,022,467.18	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	17,526.99	(4b)	-17,526.99	
					-17,526.99	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					147,870.46	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	0.00	13,425.02
	1111 District Levy - Real Property	43,421.77	48,608.74
	1112 District Levy - Personal Property	571.18	2,423.64
	1113 District Levy - Heavy Motor Vehicles	61.96	105.02
	1114 District Levy - Pers Prop/Mobile Homes	284.67	241.10
	1190 Penalties and Interest on Taxes	337.49	242.44
	1510 Interest Earnings	46.96	51.89
	2220 County On-Schedule Trans Reimb	16,962.67	15,279.66
	3210 State On-Schedule Trans Reimb	16,962.67	15,279.66
	3444 State School Block Grant	10,401.57	10,401.57
	3446 SB96 Block Grant Reimbursement	3,163.72	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>92,214.66</u>	<u>106,058.74</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			5XX	Other Purchased Services	96,377.34	88,512.65
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			5XX	Other Purchased Services	0.00	17,763.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				96,377.34	106,276.50	

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	22,667.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	106,058.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	106,276.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	22,450.11	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1621 Lunch Sales	19,811.50	16,840.40
	1632 Daily Adult Sales	3,077.70	4,248.45
	3220 State Food Services Match	199.98	218.18
	4550 Federal Child Nutrition	76,664.19	73,833.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		99,753.37	95,140.97

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	33,075.89	42,942.61
			2XX Personal Services - Employee Benefits	1,754.74	2,841.35
			4XX Purchased Property Services	1,050.59	1,167.94
			5XX Other Purchased Services	9.32	0.00
			6XX Supplies and Materials	22,391.00	61,976.53
			810 Dues and Fees	115.00	115.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				58,396.54	109,043.43

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	56,161.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	95,140.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	109,043.43	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	42,258.60	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	0.31	0.00
	1112 District Levy - Personal Property	0.00	5.98
	1114 District Levy - Pers Prop/Mobile Homes	33.64	0.00
	1190 Penalties and Interest on Taxes	3.79	1.33
	1510 Interest Earnings	22.67	40.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>60.41</u>	<u>47.46</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	9,537.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	47.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,585.33	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	100.67	168.57
	2240 County Retirement Distribution	134,023.74	139,465.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>134,124.41</u>	<u>139,634.37</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	74,092.13	51,508.63	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	3,185.53	3,260.22	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	3,447.72	2,123.50	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	1,827.19	1,900.41	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	10,641.97	13,005.12	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	3,401.40	4,193.21	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	2,020.07	2,187.07	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	7,620.71	29,773.13	
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	23,338.95	33,639.32	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	0.00	165.80	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	131.84	660.80	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	2,658.96	3,476.78	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				132,366.47	145,893.99	



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					35,734.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					139,634.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					145,893.99	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					29,474.58	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
192	Contribution and Donations	
1920	Contributions/Donations from Private Sources	38,111.95
214	Medicaid	
3356	Medicaid Comprehensive School & Community Treatment Services (CSCT)	104,352.56
315	Title I, Part A, Improving Basic Programs	
4200	Title I, Part A, Improving Basic Programs	70,363.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		212,827.51

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
192	Contribution and Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			1,972.24
	23XX Support Services - General Administration				
		6XX Supplies and Materials			338.00
280	Special Education - Local and State				
	1XXX Instruction				
		6XX Supplies and Materials			18.77
720	School Sponsored Athletics				
	35XX Extracurricular - Athletics				
		6XX Supplies and Materials			500.00
	192 Subtotal				2,829.01
216	Medicaid				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
		3XX Purchased Professional and Technical Services			101,121.00
	216 Subtotal				101,121.00
316	Title I, Part A, Improving Basic Programs				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries			29,633.97
		2XX Personal Services - Employee Benefits			10,618.26
		3XX Purchased Professional and Technical Services			3,719.98
420	Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits			6,600.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			3XX Purchased Professional and Technical Services		14,370.00
			316 Subtotal		64,942.21
456	IDEA Part B (Trans from Coop)				
	456 IDEA, Part B, Children with Disabilities				
	1XXX Instruction				
			1XX Personal Services - Salaries		3,756.00
			2XX Personal Services - Employee Benefits		579.00
			456 Subtotal		4,335.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					173,227.22

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					89,591.08 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					212,827.51 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					173,227.22 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					129,191.37 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
192 Contribution and Donations	38,111.95	2,829.01	35,282.94
214 Medicaid	104,352.56	0.00	104,352.56
216 Medicaid	0.00	101,121.00	-101,121.00
315 Title I, Part A, Improving Basic Programs	70,363.00	0.00	70,363.00
316 Title I, Part A, Improving Basic Programs	0.00	64,942.21	-64,942.21
456 IDEA Part B (Trans from Coop)	0.00	4,335.00	-4,335.00
Total	212,827.51	173,227.22	39,600.29



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 20
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	16.76	55.16	
	1910 Rentals	15,160.55	1,400.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		15,177.31	1,455.16	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services		10,426.21	3,658.83
		6XX Supplies and Materials		511.52	742.63
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				10,937.73	4,401.46

Schedule Of Changes Worksheet						Fund Code 20
Beginning Fund Balance						12,922.29 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,455.16 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,401.46 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						9,975.99 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.20	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		0.20	0.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	0.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.56

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	-133.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.56	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-133.70	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	0.00	6,240.89
	1111 District Levy - Real Property	29,532.18	22,950.98
	1112 District Levy - Personal Property	260.06	1,316.99
	1113 District Levy - Heavy Motor Vehicles	43.51	48.89
	1114 District Levy - Pers Prop/Mobile Homes	112.45	146.94
	1190 Penalties and Interest on Taxes	182.83	127.21
	1510 Interest Earnings	177.52	386.05
	3281 State Technology Aid	916.59	870.35
	3445 State Combined Fund School Block Grant	0.00	9,312.29
	3447 SB96 Combined Block Grant Reimbursement	3,428.44	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		34,653.58	41,400.59

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	6,640.07	4,425.98
			7XX Property and Equipment Acquisition	1,843.84	0.00
		23XX Support Services - General Administration			
			6XX Supplies and Materials	966.99	0.00
		258X Admin. Tech. - Technology Coordinator			
			3XX Purchased Professional and Technical Services	5,654.89	9,160.01
			6XX Supplies and Materials	4,812.35	1,238.00
	280 Special Education - Local and State				
		1XXX Instruction			
			4XX Purchased Property Services	0.00	1,099.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				19,918.14	15,922.99



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Schedule Of Changes Worksheet						Fund Code 28
Beginning Fund Balance						83,810.37 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						41,400.59 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						15,922.99 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						109,287.97 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	19.45	56.87
	3445 State Combined Fund School Block Grant	9,312.29	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		9,331.74	56.87

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						13,520.16 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						56.87 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						13,577.03 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	0.00	58.40
	1111 District Levy - Real Property	2,435.16	0.00
	1112 District Levy - Personal Property	358.92	61.94
	1114 District Levy - Pers Prop/Mobile Homes	246.95	2.54
	1190 Penalties and Interest on Taxes	140.51	15.69
	1510 Interest Earnings	217.52	219.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,399.06	357.67

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			840 Principal On Debt	30,000.00	30,000.00
			850 Interest on Debt	10,030.00	8,447.50
			860 Agent Fees/Issuance Costs	350.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				40,380.00	38,797.50

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	50,554.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	357.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	38,797.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	12,114.38	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	45.22	60.06
	1910 Rentals	1,100.00	22,724.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,145.22	22,784.21

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services	3,834.00	7,064.00
	4XXX	Facilities Acquisition and Construction Services			
		6XX	Supplies and Materials	160.00	8,418.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,994.00	15,482.00

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	12,439.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,784.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,482.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	19,741.31	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	147.19	254.97
	1910 Rentals	4,590.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,737.19	254.97

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
	4XX Purchased Property Services			7,723.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				7,723.00	0.00

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	60,662.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	254.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	60,917.39	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 84
PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	4,305.54	0.00
192	Contribution and Donations		
	1XXX Revenues from Student Activities	0.00	6,094.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,305.54	6,094.49

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 84	
PRC	Program	Function	Object	2015 Value	2016 Value	
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX	Student Extracurricular	3,627.51	0.00
192	Contribution and Donations					
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX	Student Extracurricular	0.00	6,795.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,627.51	6,795.39	

Schedule Of Changes Worksheet						Fund Code 84
Beginning Fund Balance						15,473.79 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						6,094.49 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,795.39 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						14,772.89 (5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	42,860.99	93,293.97
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	468,757.14	433,300.46
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	434.98	1,475.08
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	2,222.17	10,450.80
XX	XXX	26XX	41X Energy Utility Services	0.00	0.00
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	16,178.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	16,178.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,392.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	23,296.89
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	251,079.92
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	195,079.37	0.00	0.00	0.00	0.00
280	1XXX	2XX	7,557.92	0.00	0.00	0.00	0.00
280	1XXX	3XX	19,923.14	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	3,823.94	0.00	0.00	0.00	0.00
280	1XXX	6XX	5,312.84	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	1,589.34	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	17,793.37	0.00	0.00	0.00	0.00
Totals			251,079.92	0.00	0.00	0.00	0.00

251,079.92

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	329,980.00	0.00	0.00	0.00	329,980.00
Land Improvements	31,460.00	0.00	0.00	0.00	31,460.00
Buildings	1,659,158.39	0.00	0.00	0.00	1,659,158.39
Machinery and Equipment	33,411.00	0.00	0.00	0.00	33,411.00
Totals at Historical Cost	2,054,009.39	0.00	0.00	0.00	2,054,009.39
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,054,009.39	0.00	0.00	0.00	2,054,009.39

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	27,877.68	0.00	0.00	0.00	27,877.68	0.00	0.00
Other Post Employment Benefits	20,710.00	0.00	0.00	0.00	20,710.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	48,587.68	0.00	0.00	0.00	48,587.68	0.00	0.00
Bond(s)							
08/15/1999	140,000.00	0.00	30,000.00	0.00	110,000.00	35,000.00	75,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	140,000.00	0.00	30,000.00	0.00	110,000.00	35,000.00	75,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - TRS	0.00	802,016.00	0.00	802,016.00